

## Message Text

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ACTION EB-07

INFO OCT-01 EUR-12 IO-13 ISO-00 AGR-05 CEA-01 CIAE-00

COME-00 DODE-00 FRB-03 H-02 INR-07 INT-05 L-03 LAB-04

NSAE-00 NSC-05 PA-01 AID-05 CIEP-01 SS-15 STR-04

ITC-01 TRSE-00 USIA-06 PRS-01 SP-02 FEAE-00 OMB-01

XMB-02 OPIC-03 OIC-02 AF-08 ARA-06 EA-07 NEA-10 /143 W  
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R 021552Z AUG 76

FM USMISSION GENEVA

TO SECSTATE WASHDC 1608

INFO USMISSION EC BRUSSELS

C O N F I D E N T I A L GENEVA 6197

PASS TREASURY FOR ALBRECHT

E.O. 11652: GDS

TAGS: GATT, ETRD

SUBJC GATT PANELS ON DISC AND RELATED TAX PRACTICES

REF: GENEVA 5739

1. WE INFORMED BY GATT SECRETARIAT THAT SUBJECT PANELS ARE NOW HOPING TO COMPLETE THEIR WORK IN OCTOBER. IT NOT YET CERTAIN WHETHER PANELS WOULD ACTUALLY CONVENE OR SIMPLY SETTLE OUTSTANDING ISSUES AMONG THEMSELVES BY MAIL.

2. PANELS WILL ISSUE FOUR SEPARATE REPORTS, EACH HAVING THREE PARTS. FIRST PART WILL BRIEFLY SUMMARIZE THE TAX PRACTICES INVOLVED. SECOND PART WILL SUMMARIZE MAIN ARGUMENTS ON BOTH SIDES. THIRD PART WILL CONTAIN FINDINGS

3. WITHIN ABOUT TWO WEEKS GATT SECRETARIAT, WHICH HAS BEEN ASKED BY PANELS TO DRAFT PART TWO OF REPORTS, WILL SEND US THAT DRAFT SECTION FOR COMMENTS. U.S. WOULD THEN HAVE  
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TWO OR THREE WEEKS TO COMMENT ON THEIR SUMMARY OF THE

MAIN ARGUMENTS CONTAINED THEREIN. PANEL CHAIRMAN WISHES  
MAKE IT CLEAR THAT THE STAGE FOR MAKING NEW ARGUMENTS IS  
CLOSED. CHAIRMAN WOULD THUS RESERVE THE RIGHT TO TAKE  
COMMENTS INTO ACCOUNT IF PANELS WISHED TO DO SO,  
BUT IT WOULD BE CLEAR THAT EVERYTHING IN THE REPORT WOULD  
BE AT ULTIMATE OPTION OF PANELS THEMSELVES. WE WILL  
SEND CABLE AS SOON AS PROMISED DRAFT OF PART TWO HAVH  
BEEN RECEIVED FROM SECRETARIAT

4. OCTOBER TIMING OF FINAL CONSIDERATION BY PANELS IS  
PARTLY DICTATED BY FACT THAT CHAIRMAN MARIADASON WILL BE  
IN COLOMBO DURING MONTH OF SEPTEMBER. FYI, WE ATTEMPTED  
CONTACT PANEL MEMBER FALCONER FOR ANY INSIGHT HE FELT HE  
MIGHT BE FREE TO GIVE INTO LIKELY OUTCOME. HOWEVER HE  
NEVER RETURNED OUR SEVERAL TELEPHONE CALLS; WE DEEMED  
IT INAPPROPRIATE TO PURSUE HIM BEYOND THAT EFFORT. CATTO

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## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TAX LAW, DOCUMENTS, DIPLOMATIC DISCUSSIONS, TAX RELIEF  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 02 AUG 1976  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** ShawDG  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
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